



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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February 10, 2010

Ms. Donna Brooks, Commissioner
Department of Public Utilities-Communications Division
4971 Oakland Avenue
St. Louis, MO 63110-1401

RE: Payroll Distribution (Project #2010-39)

Dear Ms. Brooks:

We have conducted a payroll distribution of the Department of Public Utilities-Communications Division (Department #401) for the pay period ending January 16, 2010. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on February 9, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Cc: Amy Williams, Payroll Manager, Office of the Comptroller